

John Vidurek
Plaintiff
1 South Drive
Hyde Park, New York, 12539

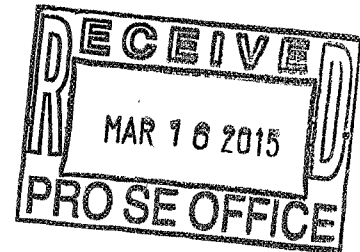
**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

CASE NO. **15CV 2188**

ACTION AT LAW¹

John Vidurek
Plaintiff, in pro per

-v-



John Koskinen
c/o Ogden Service Center; PO Box 9941, Stop 1005; Ogden, Utah 84409

J. Melendez, identified as ID No. 0708622
c/o Taxpayer Advocate Service; PO Box 1640; Ogden, UT 84402-1640

John/Jane Doe, identified as Tax Examiner MS 4388;
c/o Ogden Service Center; PO Box 9941, Stop 1005; Ogden, Utah 84409

Jane Doe, a/k/a Brenda Dial assumed robo signer;
c/o Ogden Service Center; PO Box 9941, Stop 1005; Ogden, Utah 84409

DEFENDANTS

¹ AT LAW. Blacks 4th This phrase is used to point out that a thing is to be done according to the course of the common law; it is distinguished from a proceeding in equity

TABLE OF CONTENTS

Instructions to clerk -----	1 page
Summons -----	1 page
File on Demand -----	1 page
Verified Action at Law -----	18 pages

EXHIBITS:

Exhibit 1 - Notice of Federal Tax Lien -----	1 page
Exhibit 2 - IRS determination letter -----	1 page
Exhibit 3 - Certificate of Release of Federal Tax Lien -----	1 page
Exhibit 4 - IRS Income Tax Examination Changes, Form 4549 -----	2 pages
Exhibit 4b - IRS Letter #3219 (SC/CG) -----	3 pages
Exhibit 5 - IRS Notice CP21A -----	2 pages
Exhibit 6 - Verified Notice and Demand -----	5 pages
Exhibit 6a - Affidavit of Service & Certified Receipts -----	2 pages
Exhibit 6b - Determination, TAS 1686 Letter -----	1 page
Exhibit 7 - IRS Notice LT16 -----	2 pages
Exhibit 8 - IRS Notice CP59 -----	4 pages

I, John Vidurek, one of the People² of New York State, in pro per³, hereinafter plaintiff, in this court of record⁴, proceeding according to the common law⁵ hereby sues for damages and charges, against John Koskinen; J. Melendez; John/Jane Doe, identified as Tax Examiner MS 4388; and Jane Doe, a/k/a Brenda Dial assumed robo signer; herein after defendants, for fraud, conspiracy against rights:⁶, deprivation of rights under color of law:⁷, conspiracy to interfere with civil rights:⁸, civil action for deprivation of rights⁹, RICO (racketeering, extortion, misuse of permits, mail fraud)¹⁰, Frauds through postal service¹¹, Trespass on the case¹² Acts of vindictiveness, Abuse of process, Assumption of duty, Invasion of privacy and Negligence.

² PEOPLE. People are supreme, not the state. [Waring vs. the Mayor of Savannah, 60 Georgia 93]; The state cannot diminish rights of the people. [Hertado v. California, 100 US 516]; Preamble to the US and NY Constitutions - We the people ... do ordain and establish this Constitution...; ...at the Revolution, the sovereignty devolved on the people; and they are truly the sovereigns of the country, but they are sovereigns without subjects...with none to govern but themselves... [CHISHOLM v. GEORGIA (US) 2 Dall 419, 454, 1 L Ed 440, 455, 2 DALL (1793) pp471-472]. The people of this State, as the successors of its former sovereign, are entitled to all the rights which formerly belonged to the King by his prerogative. [Lansing v. Smith, 4 Wend. 9 (N.Y.) (1829), 21 Am. Dec. 89 10C Const. Law Sec. 298; 18 C Em.Dom. Sec. 3, 228; 37 C Nav.Wat. Sec. 219; Nuls Sec. 167; 48 C Wharves Sec. 3, 7].

³ Most legal dictionaries define the term "pro se" as someone who represents them self. Black's Law 4th edition, 1891 defines it "in person", therefore we used the term "in pro per", in that capacity we accept the term "pro se" not to be confused with one representing their fiction whereby the jurisdictional fraud might be assumed and statutes applied as a subject.

⁴ The words 'district court of the United States' commonly describes constitutional courts created under Article III of the Constitution, not the [unconstitutional] legislative courts [operating under chancery] which have long been the courts of the Territories Mookini v. U.S., see also Longshoremen v. Juneau Spruce Corp., 324 U.S. 237; Reynolds v. U.S., 98 U.S. 145, 154; McAlister v. U.S., 141 U.S. 174; U.S. v. Burroughs, 289 U.S. 159, 163

⁵ COMMON LAW - As distinguished from law created by the enactment of legislatures [admiralty], the common law comprises the body of those principles and rules of action, relating to the government and security of persons and property, which derive their authority solely from usages and customs of immemorial antiquity, or from the judgments and decrees of the courts recognizing, affirming, and enforcing such usages and customs; and, in this sense, particularly the ancient unwritten law of England. [1 Kent, Comm. 492. Western Union Tel. Co. v. Call Pub. Co., 21 S.Ct. 561, 181 U.S. 92, 45 L.Ed. 765; Barry v. Port Jervis, 72 N.Y.S. 104, 64 App. Div. 268; U. S. v. Miller, D.C.Wash., 236 F. 798, 800.];

⁶ 18 USC §241; CONSPIRACY AGAINST RIGHTS: If two or more persons conspire to injure, oppress, threaten, or intimidate any person in any State in the free exercise or enjoyment of any right they shall be fined under this title or imprisoned not more than ten years, or both

⁷ 18 USC §242: DEPRIVATION OF RIGHTS UNDER COLOR OF LAW: Whoever, under color of any law, statute, ordinance, regulation, or custom, willfully subjects any person in any State the deprivation of any rights shall be fined under this title or imprisoned not more than one year, or both;

⁸ 42 USC 1985: CONSPIRACY TO INTERFERE WITH CIVIL RIGHTS: If two or more persons in any State or Territory conspire for the purpose of depriving, either directly or indirectly any persons rights the party so injured or deprived may have an action for the recovery of damages against any one or more of the conspirators.

⁹ 42 USC 1983: CIVIL ACTION FOR DEPRIVATION OF RIGHTS: Every person who, under color of any statute, ordinance, regulation, custom, or usage, of any State subjects, or causes to be subjected, any person within the jurisdiction thereof to the deprivation of any rights, privileges, or immunities secured by the Constitution and laws, shall be liable to the party injured in an action at law.

¹⁰ 18 USC Chapter 96 RICO § 1961 racketeering; section 1952 & section 1957 extortion; section 1546 misuse of permits; section 1341 mail fraud;

¹¹ 18 USC §1341 - Frauds through postal service

¹² TRESPASS ON THE CASE. The form of action, at common law, adapted to the recovery of damages for some injury resulting to a party from the wrongful act of another, unaccompanied by direct or immediate force, or which is the indirect or secondary consequence of defendant's act. Commonly called, by abbreviation, "Case." Munal v. Brown, C.C.Colo., 70 F. 968; Nolan v. Railroad Co., 70 Conn. 159, 39 A. 115, 43 L.R.A. 305; New York Life Ins. Co. v. Clay County, 221 Iowa 966, 267 N.W. 79, 80.

JURISDICTION
UNITED STATES DISTRICT COURTS
"ARE ARTICLE III COURTS"

There are ninety-four judicial district constitutional courts ordained and established by We the People under Article III Section 1 whereas there "*shall be vested in one Supreme Court, and in such inferior courts as the Congress may from time to time ordain and establish. The judges, both of the supreme and inferior courts, shall hold their offices during good behavior*"¹³. Congress constitutionally codified the Peoples Decree under 28 U.S. Code §132 whereas we read - *Creation and composition of district courts (a) There shall be in each judicial district a district court which shall be a court of record known as the United States District Court for the (judicial) district*"; and whereas, "*a court of record proceeds according to the course of common (natural) law*"¹⁴.

TAKE JUDICIAL NOTICE - The law said "Judicial District" not "District of Columbia".

Under Article III Section 2 We the People decreed that "*the judicial power shall extend to all cases, in law and equity, [chancery being contradictive was not included] arising under this Constitution, the laws of the United States, and treaties made, or which shall be made, under their authority*"; And Article VI Paragraph 2 solidified that congress can only create constitutional courts functioning under the law of the land, whereas we read "*This Constitution, and the laws of the United States which shall be made in pursuance thereof; and all treaties made, or which shall be made, under the authority of the United States, shall be the supreme law of the land*"¹⁵; and the judges in every state shall be bound thereby, anything in the Constitution or laws of any State to the contrary notwithstanding".

"*Equity courts administer justice according to the system of equity*"¹⁶, and according to a peculiar course of procedure or practice"¹⁷". This procedure or practice could be under the rules of

¹³ **GOOD BEHAVIOR.** The term "good behavior" means conduct that is authorized by law, and "bad behavior" means conduct such as the law will punish. State v. Hardin, 183 N.C. 815, 112 S.E. 593, 594.

¹⁴ Jones v. Jones, 188 Mo.App. 220, 175 S.W. 227, 229; Ex parte Gladhill, 8 Metc. Mass., 171, per Shaw, C.J. See, also, Ledwith v. Rosalsky, 244 N.Y. 406, 155 N.E. 688, 689][Black's Law Dictionary, 4th Ed., 425, 426

¹⁵ "**Law of the land,**" "due course of law," and "due process of law" are synonymous. People v. Skinner, Cal., 110 P.2d 41, 45; State v. Rossi, 71 R.I. 284, 43 A.2d 323, 326; Direct Plumbing Supply Co. v. City of Dayton, 138 Ohio St. 540, 38 N.E.2d 70, 72, 137 A.L.R. 1058; Stoner v. Higginson, 316 Pa. 481, 175 A. 527, 531.

¹⁶ **EQUITY.** In its broadest and most general signification, this term denotes the spirit and the habit of fairness, justness, and right dealing which would regulate the intercourse of men with men,—the rule of doing to all others as we desire them to do to us; or, as it is expressed by the Lord.

¹⁷ See 1 Bl.Comm. 92; Dowell v. Goodwin, 22 R.I.287, 27 A. 693, 695, 51 L.R.A. 873, 84 Am.St.Rep.842

chancery or the rules of common law, the latter was Decreed by the People and articulated under Article VI titled "Law of the Land", the former was deliberately excluded by the People, it being repugnant to common law.

In conclusion all United States District Courts are Courts of Law¹⁸ and must proceed under common law¹⁹ and not chancery, thereby finding the 1789 Judiciary Act Chapter XX Section 15 null and void whereas the legislators exceeded their authority when they unlawfully gave the judiciary "POWER" to proceed according to the "rules of chancery" contrary to law. This is long-established in *Marbury v Madison* as null and void, thus finding all judges who proceed according to chancery knowingly act under color of law²⁰ thereby hijacking their victims to foreign courts of fiction and are in bad behavior without immunity. This was make unquestionably crystal-clear by the following United States Supreme Court case ...*"The words 'district court of the United States' commonly describes constitutional courts created under Article III of the Constitution, not the [unconstitutional] legislative courts [operating under chancery] which have long been the courts of the Territories*²¹."

*"William Blackstone - a legal maxim - Every right when with-held must have a remedy, and every injury it's proper redress*²².*" ... "Indeed, no more than an affidavit is necessary to make the prima facie case*²³.*" By the authority of Article III Section 2 federal district Article III courts of record have jurisdiction in "all cases, in law and equity, arising under this Constitution, the laws of the United States, and treaties made, or which shall be made, under their authority;" - Therefore under Amendment V it is the constitutional jurisdiction and duty of this court to*

¹⁸ Court of "Law" means Court of Common Law - a court for the People CORAM IPSO REGE

¹⁹ Common law - As distinguished from ecclesiastical law, it is the system of jurisprudence administered by the purely secular tribunals. As concerns its force and authority in the United States, the phrase designates that portion of the common law of England (including such acts of parliament as were applicable) which had been adopted and was in force here at the time of the Revolution. This, so far as it has not since been expressly abrogated, is recognized as an organic part of the jurisprudence of most of the United States. [*Industrial Acceptance Corporation v. Webb*, Mo.App., 287 S.W. 657, 660].

²⁰ COLOR OF LAW. [Black's Law 4th edition, 1891] -- The appearance or semblance, without the substance, of legal right. [*State v. Brechler*, 185 Wis. 599, 202 N.W. 144, 148] Misuse of power, possessed by virtue of state law and made possible only because wrongdoer is clothed with authority of state, is action taken under "color of state law." (*Atkins v. Lanning*, 415 F. Supp. 186, 188)

²¹ *Mookini v. U.S.*, see also *Longshoremen v. Juneau Spruce Corp.*, 324 U.S. 237; *Reynolds v. U.S.*, 98 U.S. 145, 154; *McAlister v. U.S.*, 141 U.S. 174; *U.S. v. Burroughs*, 289 U.S. 159, 163

²² 5 U.S. 137, *Marbury v. Madison*

²³ *United States v. Kis*, 658 F.2d 526, 536 (7th Cir. 1981); Cert. Denied, 50 U.S. L. W. 2169; S. Ct. March 22, 1982

protect People from being deprived of life, liberty, or property, without due process of law²⁴; Any Judge or Magistrate that denies said duty under color of law is guilty of a felony.

"In the third volume of his Commentaries, page 23, Blackstone states two cases in which a remedy is afforded by mere operation of law. "In all other cases," he says, it is a general and indisputable rule that where there is a legal right, there is also a legal remedy by suit or action at law whenever that right is invaded. And afterwards, page 109 of the same volume, he says, I am next to consider such injuries as are cognizable by the Courts of common law. And herein I shall for the present only remark that all possible injuries whatsoever that did not fall within the exclusive cognizance of either the ecclesiastical, military, or maritime tribunals are, for that very reason, within the cognizance of the common law courts of justice, for it is a settled and invariable principle in the laws of England that every right, when withheld, must have a remedy, and every injury its proper redress²⁵"...

"The Government of the United States has been emphatically termed a government of laws, and not of men. It will certainly cease to deserve this high appellation if the laws furnish no remedy for the violation of a vested legal right²⁶." ... that statutes which would deprive a citizen of the rights of person or property without a regular trial, according to the course and usage of common law, would not be the law of the land²⁷." "Henceforth the writ which is called Praeceptum (motion to dismiss for any reason) shall not be served on any one for any holding so as to cause a free man to lose his court²⁸."

FOR CAUSE²⁹ and LAWFUL REMEDY³⁰ - Article III Section 2 The judicial power shall extend to all cases, in law and equity, arising under this Constitution; and violation of plaintiff's unalienable rights took place in Dutchess County, therefore this Court of Record in the Federal Southern District Court is the proper venue for hearing this case.

²⁴ Amendment V - No person shall ... be deprived of life, liberty, or property, without due process of law;

²⁵ 5 U.S. 137, Marbury v. Madison

²⁶ Marbury v. Madison, 5 U.S. 137 (1803)

²⁷ Hoke vs. Henderson, 15, N.C. 15, 25 AM Dec 677

²⁸ Magna Carta, Article 34

²⁹ **FOR CAUSE** Means for reasons which law and public policy recognize as sufficient warrant for removal and such cause is "legal cause" and not merely a cause which the appointing power in the exercise of discretion may deem sufficient. State ex rel. Nagle v. Sullivan, 98 Mont. 425, 40 P.2d 995, 998, 99 A.L.R. 321.

³⁰ **LEGAL REMEDY** A remedy available, under the particular circumstances of the case, in a court of law, as distinguished from a remedy available only in equity. See State v. Sneed, 105 Tenn. 711, 58 S.W. 1070.

LAW OF THE CASE

Plaintiffs accept the oaths³¹ to support and uphold the Constitution for the United States of America, and bonds of “all” the officers of this court including magistrate, attorneys, bailiff and are directed to take judicial notice³² of the following:

- i. **SUPREMACY CLAUSE:** This Constitution, and the laws of the United States which shall be made in pursuance thereof; and all treaties made, or which shall be made, under the authority of the United States, shall be the supreme law of the land; and the judges in every state shall be bound thereby, anything in the Constitution or laws of any State to the contrary notwithstanding.
- ii. **Marbury v. Madison 5 U.S. 137 (1803)** which concluded “... *Thus, the particular phraseology of the constitution of the United States confirms and strengthens the principle, supposed to be essential to all written constitutions, that a law repugnant to the constitution is void, and that courts, as well as other departments, are bound by that instrument.*” after more than 200 years this decision still stands
- iii. ... that statutes which would deprive a citizen of the rights of person or property without a regular trial, according to the course and usage of common law, would not be the law of the land. [Hoke vs. Henderson, 15, N.C.15,25 AM Dec 677].
- iv. "Where rights secured by the Constitution are involved, there can be no rule making or legislation which would abrogate them" [Miranda v. Arizona, 384 U.S. 436, 491]
- v. Constitution shall receive a liberal interpretation in favor of the citizen as is especially true in respect to those provisions that were designed to save guard citizen in both person and property [Jurisprudence volume 16, Constitutional Law, section 97]
- vi. The un-codified common law is the superior law of the *people* and the codified civil law is the special or inferior law of the government and its agency. Because the United States

³¹ **Oaths: Article VI:** "This Constitution, and the laws of the United States... shall be the supreme law of the land; and the judges in every State shall be bound thereby; anything in the Constitution or laws of any State to the contrary notwithstanding... All executive and judicial officers, both of the United States and of the several States, shall be bound by oath or affirmation to support this Constitution."

³² **Judicial notice**, or knowledge upon which a judge is bound to act without having it proved in evidence. - Black's Law 4th edition.

Constitution guarantees to each state a republican form of government³³ (not a democracy)³⁴, Article IV, section 4, of the United States Constitution, the law of the people outranks the law of the government.³⁵ Access to the common law is guaranteed by the U.S. Constitution.³⁶

- vii. **TITLE 26 IS NOT LAW** - The Internal Revenue Code defines a contract between the IRS and the individual. 26 USC 7806(b) says that Title 26 is not law, as we read "*No inference, implication or presumption of legislative construction shall be drawn or made by reason of the location or grouping of any particular section or provision or portion of this title...*" N.B. "legislative construction" means "law" and the following United States Supreme Court unmistakably states the same conclusion:

"The fact that 26 USCS Sec. 4161(a) is located in part of Code dealing with recreational equipment and sporting goods is of little significance in determining applicability of tax to lures used in commercial fishing since Sec. 7806 provides that nothing is to be inferred from grouping or indexing of any particular section." -- **Nordby Supply Co. v United States** (1978, CA9 Wash) 572 F2d 1377, cert den 439 US 861, 58 L Ed 2d 170, 99 S Ct 182.

- viii. **26 USC §7201 & §7203 IMPOSE NO PENALTIES** - 26 USC §7203 Willful failure to file includes no regulations; 7201 Evasion includes no regulations; If the Secretary does nothing the Act itself would impose no penalties on anyone, therefore they have no force as the following United States Supreme Court cases confirm.

"The result is that neither the statute nor the regulations are complete without the other, and only together do they have any force, In effect, therefore, the construction of one necessarily involves the construction of the other" -- **U.S. v. Mersky**, 361 U.S. 431 (1960)

³³ "Republican government. One in which the powers of sovereignty are vested in the people and are exercised by the people, either directly, or through representatives chosen by the people, to whom those powers are specially delegated. In re Duncan, 139 U.S. 449, 11 S.Ct. 573, 35 L.Ed. 219; Minor v. Happersett, 88 U.S. (21 Wall.) 162, 22 L.Ed. 627." Black's Law Dictionary, Fifth Edition, p. 626.

³⁴ Democracy. That form of government in which the sovereign power resides in and is exercised by the whole body of free citizens directly or indirectly through a system of representation, as distinguished from a monarchy, aristocracy, or oligarchy. Black's Law Fifth Ed, pp. 388-389.

³⁵ This is exemplified in U.S. Constitution, Amendment VII, which prohibits any court's review of a determination of facts by a jury in law.

³⁶ Constitution for the United States of America, Amendment VII

"Act's civil and criminal penalties attach only upon violation of regulations promulgated by the Secretary; if the Secretary were to do nothing, the Act itself would impose no penalties on anyone." -- **CALIFORNIA BANKERS ASSN. v. SHULTZ**, 416 U.S. 21 (1974)

*"All code that passes the US Constitutional muster must also conform with *ibid*³⁷," ... to wit: Only regulations having the "force and effect of law" can create a private right of action³⁸" In contrast, "rules of agency organization, procedure, or practice sometimes called interpretive rules do not create enforceable rights³⁹" ... "Interpretive rules express an agency's internal house-keeping measures organizing Agency activities. Unless the regulations comply with the 1946 Administrative Procedures Act 60 Stat 236-244 (4& 4(c)); and, today codified in 5 US Code chapters 5-9 and specifically in 5 US Code §553 (d) for informal rule making then the regulation does not have the "force and effect of law" and is merely "interpretative" at best. Interpretative regulations cannot be violated or enforced⁴⁰," to wit: As a consequence of this distinction, while an administrative agency delegated legislative power may sue to enforce its legislative rule, just as it may sue to enforce a statute, it cannot ground legal action in a violation of its interpretive rule.*

- ix. 26 USC §6331 – Levy and distraint (a) Authority of Secretary..., *"Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia,..."*

26 USC §6331 IS NOT IMPOSED UPON THE PEOPLE - Plaintiff is one of the people, domiciled⁴¹ in New York, and not an employee or instrumentality of the United States or District of Columbia under IRC §6331 that the defendants knowingly and fraudulently claimed authority to act against the plaintiff.

- x. **RIGHT TO PRACTICE LAW** - The American Bar Association (ABA), founded August 21, 1878, is a voluntary association of lawyers, and was incorporated in 1909 in the state of Illinois. The state does not accredit the law schools or hold examinations and has no control or jurisdiction over the ABA or its members. The ABA accredits all the law schools, holds their private examinations, selects the students they will accept in their

³⁷ Drake is United States v. American Production Industries, Inc., 58 F.3d 404, 407 (9th Cir. 1995)

³⁸ Chrysler Corp. v. Brown, 441 U.S. 281, 295-303, 99 S.Ct. 1705, 1714-18, 60 L.Ed.2d 208 (1979)

³⁹ 5 U.S.C. §§ 553, 553(d); Chrysler, 441 U.S. at 315, 99 S.Ct. at 1724; see also Guadamuz v. Bowen, 859 F.2d 762, 771 (9th Cir.1988)

⁴⁰ Drake v. Honeywell, Inc., 797 F.2d 603, 607 (8th Cir. 1986)

⁴¹ **RESIDENCE.** [Black's Law 4th edition, 1891] - As "domicile" and "residence" are usually in the same place, they are frequently used as if they had the same meaning, but they are not identical terms, for a person may have two places of residence, as in the city and coun-try, but only one domicile. Residence means living in a particular locality, but domicile means living in that locality with intent to make it a fixed and permanent home. Residence simply requires bodily presence as an inhabitant in a given place, while domicile requires bodily presence in that place and also an intention to make it one's domi-cile. In re Riley's Will, 266 N.Y.S. 209, 148 Misc. 588.

organization, and issues them so-called license for a fee; but does not issue state licenses to lawyers.

The Bar is the only authority that can punish or disbar a Lawyer not the state. The ABA also selects the lawyers that they consider qualified for Judgeships and various other offices in the State. Under fiction of law only the Bar Association or their designated committees can remove any of these lawyers from public office. This is a tremendous amount of power for a private union to control and because of this unchecked power RICO run rampant throughout our government at every level, and We the People intend on extinguishing it.

The United States Constitution does not give anyone the right to a lawyer or the right to counsel, or the right to any other "hearsay substitute". The 6th Amendment is very specific, that the accused only has the right to the "assistance of counsel" and this assistance of counsel can be anyone the accused chooses without limitations.

"The term [liberty] ... denotes not merely freedom from bodily restraint but also the right of the individual to contract, to engage in any of the common occupations of life, to acquire useful knowledge, to marry, to establish a home and bring up children, to worship God according to the dictates of this own conscience... The established doctrine is that this liberty may not be interfered with, under the guise of protecting public interest, by legislative action"⁴². ... "The practice of law cannot be licensed by any State"⁴³. ... "a State cannot exclude a person from the practice of law or from any other occupation in a manner or for reasons that contravene the Due Process Clause"⁴⁴. ... "The practice of law is an occupation of common right"⁴⁵. ... Therefore "there can be no sanction or penalty imposed upon one because of his exercise of Constitutional Rights"⁴⁶."

"Litigants can be assisted by unlicensed laymen during judicial proceedings"⁴⁷...

"Members of groups who are competent non-lawyers can assist other members of the group achieve the goals of the group in court without being charged with "unauthorized

⁴² Meyer v. Nebraska, 262 U.S. 390, 399, 400

⁴³ Schware v. Board of Examiners, United State Reports 353 U.S. pages 238, 239

⁴⁴ Schware v. Board of Bar Examiners, 353 U.S. 232 (1957)

⁴⁵ Sims v. Aherns, 271 SW 720 (1925)

⁴⁶ Sherar v. Cullen, 481 F. 2d 946 (1973)

⁴⁷ Brotherhood of Trainmen v. Virginia ex rel. Virginia State Bar, 377 U.S. 1; v. Wainwright, 372 U.S. 335; Argersinger v. Hamlin, Sheriff 407 U.S. 425

*practice of law*⁴⁸." ... "A next friend is a person who represents someone who is unable to tend to his or her own interest"⁴⁹.

GENERAL ALLEGATIONS OF LAW

- 1) Admit or deny - 26 USC §7806(b) says that Title 26 says "No inference, implication or presumption of legislative construction shall be drawn or made by reason of the location or grouping of any particular section or provision or portion of this title...".
- 2) Admit or deny - 26 USC §7441: Status. "There is hereby established, under article I of the Constitution of the United States, a court of record to be known as the United States Tax Court.
- 3) Admit or deny - "Legislative construction" means "law".
- 4) Admit or deny - 27 CFR is the codification⁵⁰ for 26 USC §6321 (*Lien for taxes*) concerning the tax and trade for Alcohol, Tobacco Products and Firearms.
- 5) Admit or deny - 27 CFR is the codification for §6323 (*Validity and priority against certain persons*) concerning the tax and trade for Alcohol, Tobacco Products and Firearms.
- 6) Admit or deny - 27 CFR is the codification for 26 U.S. Code § 6651 (*In case of failure to file any return*) concerning the tax and trade for Alcohol, Tobacco Products and Firearms.
- 7) Admit or deny - 26 U.S. Code §6651 in case of failure to file relates to distilled spirits, wines, and beer, tobacco, cigars, cigarettes, cigarette papers, tubes, machine guns and certain other firearms.
- 8) Admit or deny - Defendants believe plaintiff failed to file concerning income relating to one or more of the following; distilled spirits, wines, and beer, tobacco, cigars, cigarettes, cigarette papers, tubes, machine guns and certain other firearms.

⁴⁸ NAACP v. Button, 371 U.S. 415); United Mineworkers of America v. Gibbs, 383 U.S. 715; and Johnson v. Avery, 89 S. Ct. 747 (1969)

⁴⁹ Federal Rules of Civil Procedures, Rule 17, 28 USCA "Next Friend

⁵⁰ CODIFICATION [Blacks 4th] Process of collecting and arranging the laws of a country or state into a code, i. e., into a complete system of positive law, scientifically ordered, and promulgated by legislative authority.

- 9) Admit or deny - A prerequisite for filing a Federal Tax Lien is the filing in the Federal District Court of jurisdiction a verified proof of claim form #4490.
- 10) Yes or no - Was a verified proof of claim form #4490 filing in the Federal District Court of jurisdiction?
- 11) Admit or deny - A prerequisite for filing a Federal Tax Lien is the filing in the Federal District Court of jurisdiction a verified fiduciary relationship form 56.
- 12) Yes or no - Was a verified fiduciary relationship form 56 filed in the Federal District Court of jurisdiction?
- 13) Admit or deny - IRS enforcement requires 27 CFR as its authority.
- 14) Admit or deny - 18 USC §1341 states Whoever, having devised or intending to devise any scheme or artifice to defraud, or for obtaining money or property by means of false or fraudulent pretenses, representations
- 15) Admit or deny - Defendants used the postal service to send notices to the plaintiff to make a claim for tax to be satisfied by legal tender as posted on all denominations of "US Treasury Notes" or property.
- 16) Admit or deny - "US Treasury Notes" are commonly understood as by the populous as money.
- 17) Admit or deny - All federal agents and elected, appointed or hired federal servants have a duty to speak when questioned concern their actions by the person they are asserting their authority upon.

GENERAL ALLEGATIONS OF FACTS

- 18) On April 26th 2013 the IRS served a Notice of Federal Tax Lien for 2009, in the amount of \$124,762.43, which was unlawfully applied by federal agents under the color of law

claiming the authority to do so under 26 U.S. Code §6321⁵¹, 6322⁵², 6323⁵³ which is no law⁵⁴ and references authority to act under 27 CFR with relationship with Alcohol, Tobacco Products and Firearms of which plaintiff has no income relationships. Said agents in violation of 18 USC §1341, frauds through postal service⁵⁵ used the United States Postal Service to commit a fraud: (see Exhibit 1)

19) On August 7th 2013 the IRS mailed a determination letter and correctly apologized and determined that the plaintiff was not required to file a tax return for 2009 because the claimed liability was legally unenforceable. (see Exhibit 2)

20) By what determination was it established that the plaintiff was not required to file a tax return for 2009?

21) By what determination was it established that the plaintiff was required to file a tax return for 2008, 2010, etc?

22) What were the difference between 2009 and other years concerning filing a tax return?

⁵¹ 26 U.S. Code §6321 - Lien for taxes - If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person. (Code of Federal Regulations, CFR for which this US Code section provides rulemaking authority is 27 CFR - Alcohol, Tobacco Products and Firearms)

⁵² 26 U.S. Code §6322 - Period of lien - Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time. CFR No authorities

⁵³ 26 U.S. Code § 6323 - Validity and priority against certain persons - (a) Purchasers, holders of security interests, mechanic's lienors, and judgment lien creditors The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary. Authorities - 26 CFR - Internal Revenue & 27 CFR - Alcohol, Tobacco Products and Firearms

⁵⁴ 26 USC 7806(b) says that Title 26 is not law, as we read "No inference, implication or presumption of legislative construction shall be drawn or made by reason of the location or grouping of any particular section or provision or portion of this title..." N.B. "legislative construction" means "law" and the following United States Supreme Court unmistakably states the same conclusion:

⁵⁵ 18 USC §1341 - Frauds through postal service: Whoever, having devised or intending to devise any scheme or artifice to defraud, or for obtaining money or property by means of false or fraudulent pretenses, representations, or promises, or to sell, dispose of, loan, exchange, alter, give away, distribute, supply, or furnish or procure for unlawful use any counterfeit or spurious coin, obligation, security, or other article, or anything represented to be or intimated or held out to be such counterfeit or spurious article, for the purpose of executing such scheme or artifice or attempting so to do, places in any post office or authorized depository for mail matter, any matter or thing whatever to be sent or delivered by the Postal Service, or deposits or causes to be deposited any matter or thing whatever to be sent or delivered by any private or commercial interstate carrier, or takes or receives therefrom, any such matter or thing, or knowingly causes to be delivered by mail or such carrier according to the direction thereon, or at the place at which it is directed to be delivered by the person to whom it is addressed, any such matter or thing, shall be fined under this title or imprisoned not more than 20 years, or both. If the violation occurs in relation to, or involving any benefit authorized, transported, transmitted, transferred, disbursed, or paid in connection with, a presidentially declared major disaster or emergency (as those terms are defined in section 102 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5122)), or affects a financial institution, such person shall be fined not more than \$1,000,000 or imprisoned not more than 30 years, or both.

- 23) On September 18th 2013 the IRS mailed a copy of a Certificate of Release of Federal Tax Lien for \$124,762.43, plaintiff graciously forgave the IRS and ceased legal actions and the case was eventually thrown out for lack of pursuit. (see Exhibit 3)
- 24) On August 25th 2014 the IRS under the color of law and in violation of 18 USC §1341, frauds through postal service, again committed another fraud by mailing an Income Tax Examination Changes Form #4549, claiming \$2,599.15 for the year 2008 without the required verified proof of claim form #4490 and proof of a Fiduciary Relationship form 56 and yet defendants are acting like they are the trustee of my estate, who granted them permission to run a c'est que trust on me, there is no verified notice concerning a fiduciary relationship. (see Exhibit 4)
- 25) On October 27th 2014 the IRS under the color of law and in violation of 18 USC §1341, frauds through postal service again sent a Notice of Deficiency letter #3219 (SC/CG) claiming under color of law \$715.83 for the year 2008, again without the required verified proof of claim form #4490 and proof of a Fiduciary Relationship form 56. Claiming authority under 26 U.S. Code §6651⁵⁶, which is not law, for failure to file tax return or to pay tax required under authority of 27 CFR subchapter A of chapter 61 relating to distilled spirits, wines, and beer, or of subchapter A of chapter 52 relating to tobacco, cigars, cigarettes, and cigarette papers and tubes or of subchapter A of chapter 53 relating to machine guns and certain other firearms. Of which plaintiff does not have income relationships; (see Exhibit 4b)
- 26) On September 2nd 2013 the IRS under the color of law and in violation of 18 USC §1341, frauds through postal service again sent a Notice of Amount due CP21A claiming under color of law \$80.64 for the year 2009, again without the required verified proof of claim form #4490 and proof of a Fiduciary Relationship form 56. Claiming authority under 26 U.S. Code §6651⁵⁷, which is not law, for failure to file tax return or to pay tax required

⁵⁶ 26 U.S. Code § 6651(a) In case of failure - (1) to file any return required under authority of subchapter A of chapter 61 (other than part III thereof), subchapter A of chapter 51 (relating to distilled spirits, wines, and beer), or of subchapter A of chapter 52 (relating to tobacco, cigars, cigarettes, and cigarette papers and tubes), or of subchapter A of chapter 53 (relating to machine guns and certain other firearms), Authorities - 27 CFR - Alcohol, Tobacco Products and Firearms

⁵⁷ 26 U.S. Code § 6651(a) In case of failure - (1) to file any return required under authority of subchapter A of chapter 61 (other than part III thereof), subchapter A of chapter 51 (relating to distilled spirits, wines, and beer), or of subchapter A of chapter 52

under authority of 27 CFR subchapter A of chapter 61 relating to distilled spirits, wines, and beer, or of subchapter A of chapter 52 relating to tobacco, cigars, cigarettes, and cigarette papers and tubes or of subchapter A of chapter 53 relating to machine guns and certain other firearms. Of which plaintiff doesn't have income relationships (see Exhibit 5)

27) On November 8th 2014 plaintiff served a Verified Notice and Demand (see Exhibit 6 & 6a) on Defendants of which defendants had a duty to answer but instead responded on November 14, 2014 determining my argument frivolous, TAS 1686 (see Exhibit 6b), On February 10, 2015 the IRS sent Notice LT16 threatening enforcement (see Exhibit 7) and On February 10, 2015 the IRS sent Notice CP59 demanding plaintiff to file (see Exhibit 8) and therefor acquiesced to my demands in that I would by tacit procuration through a court of record enforce said demand for damages.

COUNT 1: CONSPIRACY AGAINST RIGHTS⁵⁸

Plaintiff restates the foregoing paragraphs 18-27. Defendants conspired to injure, oppress, threaten, and intimidate plaintiff, one of the People of New York State in the free exercise and enjoyment of plaintiff's unalienable right to be left alone and right to due process.

COUNT 2: DEPRIVATION OF RIGHTS UNDER COLOR OF LAW:

Plaintiff restates the foregoing paragraphs 18-27. Defendants under color of law willfully deprived plaintiff of their free exercise and enjoyment of plaintiff's unalienable right to be left alone and due process.

COUNT 3: CONSPIRACY TO INTERFERE WITH CIVIL RIGHTS:

Plaintiff restates the foregoing paragraphs 18-27. Defendants conspired for the purpose of depriving plaintiff's free exercise and enjoyment of plaintiff's unalienable right to be left alone and due process.

(relating to tobacco, cigars, cigarettes, and cigarette papers and tubes), or of subchapter A of chapter 53 (relating to machine guns and certain other firearms), Authorities - 27 CFR - Alcohol, Tobacco Products and Firearms

⁵⁸ 18 USC §241; CONSPIRACY AGAINST RIGHTS: If two or more persons conspire to injure, oppress, threaten, or intimidate any person in any State in the free exercise or enjoyment of any right they shall be fined under this title or imprisoned not more than ten years, or both

COUNT 4: CIVIL ACTION FOR DEPRIVATION OF RIGHTS

Plaintiff restates the foregoing paragraphs 18-27. Defendants conspired for the purpose of depriving plaintiff's free exercise and enjoyment of plaintiff's unalienable right to be left alone and due process.

COUNT 5: RICO RACKETEERING, EXTORTION AND MAIL FRAUD

Plaintiff restates the foregoing paragraphs 18-27. Defendants via postal service to harassed plaintiff by letters and forms to extort money.

COUNT 6: TRESPASS ON THE CASE⁵⁹

Plaintiff restates the foregoing paragraphs 18-27. Plaintiff was injured by defendants acts of extortion and threat of enforcement without due process, thereby violating plaintiffs free exercise and enjoyment of unalienable right to be left alone and due process.

COUNT 7: ACTS OF VINDICTIVENESS

Plaintiff restates the foregoing paragraphs 18-27. Plaintiff was targeted because plaintiff is a national liberty group leader.

COUNT 8: FRAUD

Plaintiff restates the foregoing paragraphs 18-27. Defendants were informed by verified notice and demand that their written conclusions were false and damaging. Defendants refused to correct their false statements and continued to intimidate and harass plaintiff to submit and pay erroneous bills.

COUNT 9: ABUSE OF PROCESS

Plaintiff restates the foregoing paragraphs 18-27. Defendants illegally perverted the legal system against plaintiff. Defendants had ulterior motive exercising a perverted use of the system, plaintiff suffered damage as a direct result.

⁵⁹ TRESPASS ON THE CASE. The form of action, at common law, adapted to the recovery of damages for some injury resulting to a party from the wrongful act of another, unaccompanied by direct or immediate force, or which is the indirect or secondary consequence of defendant's act. Commonly called, by abbreviation, "Case." Munal v. Brown, C.C.Colo., 70 F. 968; Nolan v. Railroad Co., 70 Conn. 159, 39 A. 115, 43 L.R.A. 305; New York Life Ins. Co. v. Clay County, 221 Iowa 966, 267 N.W. 79, 80.

COUNT 10: ASSUMPTION OF DUTY

Plaintiff restates the foregoing paragraphs 18-27. Defendants had an obligation to take corrective action but failed to exercise reasonable care. Defendants by their abuse of process created a chilling effect putting in jeopardy life limb and property causing plaintiff to suffered harm resulting from defendant's failure to exercise reasonable care to perform the services defendants were obligated to perform.

COUNT 11: INVASION OF PRIVACY

Plaintiff restates the foregoing paragraphs 18-27. Defendant publicized plaintiff's private affairs by reporting an illegal lien, without due process, to credit agencies causing economic damages

COUNT 12: NEGLIGENCE

Plaintiff restates the foregoing paragraphs 18-27. Defendant owed plaintiff a legal duty to exercise reasonable care and instead defendants breached their duty of care and plaintiff suffered damages as a direct result of the breach.

In Closing - On November 8th 2014 plaintiff served defendants a Verified Notice and Demand (see *Exhibit 6*) demanding that defendants in good faith do their duty by correcting their files and sending plaintiff by certified mail a letter of correction within 30 days. 117 days have expired and defendants have failed to answer and thereby acquiesce by default. Defendants had both a legal and moral duty to answer.

"Silence can only be equated with fraud where there is a legal or moral duty to speak, or where an inquiry left unanswered would be intentionally misleading" U.S. v. Tweel, 550 F.2d 297, 299. See also U.S. v. Prudden, 424 F.2d 1021, 1032; Carmine v. Bowen, 64 A. 932

Defendants were informed that if they did not perform their duty within the allotted time, then by tacit procuracy plaintiff would determine for them the facts, duties and damages owed; and take lawful action in personam and in rem to defend against them and persons acting in concert with them who cause or attempt to cause said injuries; to secure my substantive rights; and to redeem the damages owed to plaintiff, determining as follows.

- 1) That the aforesaid demand is just;

- 2) That a court of record in New York may enforce the demand either ex parte or con parte;
- 3) That you and each of you concur are satisfied with the justness of the demand and the process by which the demand shall be enforced.

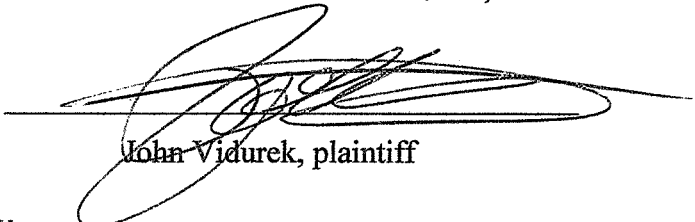
Therefore in all fair-mindedness plaintiff offers defendants' last opportunity to answer this action and show-cause satisfactory to the plaintiff within thirty days of the date of this Action at Law as to why a judgment in favor of the plaintiff as agreed upon in the aforesaid "Notice and Demand" should not be awarded:

~~WHEREFORE~~ plaintiff lawfully moves this court of record for a default judgment as follows:

The agreed upon compensation for damages and injury for causing undue stress upon plaintiff and family is \$25,000.00 for each of the following violation from each party involved. And should an unlawful lien be placed upon me and or my property without due process in a court of law the damages will be ten times the amount of lien.

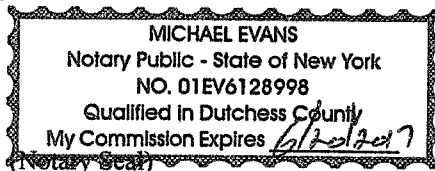
- 1) Defendants failed to provide Proof of Claim or cease.
- 2) Defendants failed to provide Notice Concerning Fiduciary Relationship or cease.
- 3) Defendants failed to correct the record.
- 4) Defendants continued under color of law without constitutional authority in violation of 18 USC §241, 18 USC §242, 42 USC §1983, 42 USC §1985 and 42 USC §1986

Four violations at \$25,000.00 each equals \$100,000.00 each defendant for a total of \$400,000.00 collectively.


John Vidurek, plaintiff

NOTARY

New York State, Dutchess County on this 6 day of March ²⁰¹⁵~~2013~~ before me Michael Evans, the subscriber, personally appeared John Vidurek to me known to be the living man describe in and who executed the forgoing instrument and sworn before me that he executed the same as his free will act and deed.




Notary

My commission expires: 6/20/2017

Form 668 (Y)(c)
(Rev. February 2004)

5005

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

Area:

SMALL BUSINESS/SELF EMPLOYED AREA #1
(800) 913-6050

Serial Number

936366513

For Optional Use by Recording Office

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer

JOHN VIDUREK

Residence

1 SOUTH DRIVE
HYDE PARK, NY 12538

- This Notice of Federal Tax Lien has been filed as a matter of public record.
- IRS will continue to charge penalty and interest until you satisfy the amount you owe.
- Contact the Area Office Collection Function for information on the amount you must pay before we can release this lien.
- See the back of this page for an explanation of your Administrative Appeal rights.

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2009	XXX-XX-3011	12/17/2012	01/16/2023	124762.43
Place of Filing DUTCHESS COUNTY CLERK DUTCHESS COUNTY POUGHKEEPSIE, NY 12601					Total 124762.43

This notice was prepared and signed at MANHATTAN, NY, on this,the 26th day of April, 2013.

Signature

for N CASSADINE

Title

REVENUE OFFICER

(914) 684-7150

21-14-2748

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 3 - Taxpayer's Copy

EXHIBIT 1

CAT. NO 60025X
Form 668 (Y)(c) (Rev. 02-04)



IRS Department of the Treasury
Internal Revenue Service
PO Box 9013
Stop 651
Holtsville, NY 11742-9013
Fax: 855-384-8822

In reply refer to: 0194126680
August 7, 2013
100-44-3011 200912 30

JOHN VIDUREK
1 SOUTH DRIVE
HYDE PARK, NY 12538

Taxpayer Identification Number: 100-44-3011
Tax Period: December 31, 2009
Form(s): 1040

Dear Taxpayer:

Thank you for the correspondence we received April 12, 2013.

We have reviewed the information and/or documentation you sent to us and have determined that you are not required to file a tax return for the above year. This tax matter has been closed. There is no further action required on your part. We apologize for any inconvenience this may have caused you.

If you have any questions, please call KAREN M. ALBRECHT at 631-654-6671, Monday through Friday between the hours of 5:00PM and 11:00PM EST, or you may write/fax to us at the address/fax number above. If this number is outside your local calling area you may incur a long distance charge.

Sincerely yours,

A handwritten signature in black ink that reads "Karen M. Albrecht".

KAREN M. ALBRECHT
1000176908
Tax Examiner

Form 668 (Z) (Rev. 10-2000)	1872	Department of the Treasury - Internal Revenue Service Certificate of Release of Federal Tax Lien			
Area: SMALL BUSINESS/SELF EMPLOYED AREA #1 Lien Unit Phone: (800) 913-6050		Serial Number 936366513		For Use by Recording Office	
I certify that the following-named taxpayer, under the requirements of section 6325 of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on <u>May 06</u> , <u>2013</u> , is authorized to note the books to show the release of this lien for these taxes and additions.					
Name of Taxpayer JOHN VIDUREK					
Residence 1 SOUTH DRIVE HYDE PARK, NY 12538					
COURT RECORDING INFORMATION:					
Liber n/a	Page n/a	UCC No. n/a	Serial No. 2013-154		
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040 *****	12/31/2009 *****	XXX-XX-3011 *****	12/17/2012 *****	01/16/2023 *****	124762.43 *****
Place of Filing <div style="text-align: right; margin-top: 10px;"> DUTCHESS COUNTY CLERK DUTCHESS COUNTY POUGHKEEPSIE, NY 12601 </div>					Total 124762.43

This notice was prepared and signed at MANHATTAN, NY, on this,

the 18th day of September, 2013.

Signature



Title

Operations Manager,
Centralized Case Processing-Lien Unit

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien
Rev. Rul. 71-466, 1971 - 2 C.B. 409

Part 2 - Taxpayer's Copy

EXHIBIT 3

Form 668 (Z) (Rev. 10-2000)
CAT. NO 600261

Form 4549 (Rev. May 2008)		Department of the Treasury-Internal Revenue Service Income Tax Examination Changes		Page 1 of 2	
Name and Address of Taxpayer JOHN E VIDUREK 1 SOUTH DRIVE HYDE PARK NY 12538-0000			Taxpayer Identification Number 100-44-3011		Return Form No: 1040
			Person with whom examination changes were discussed.	Name and Title	
			Period End 12/31/2008	Period End	Period End
1. Adjustments to Income					
a. Nonemployee Compensation			10,251.00		
b. SE AGI Adjustment			(724.00)		
c. Standard Deduction			(5,450.00)		
d. Exemptions			(3,500.00)		
e.					
f.					
g.					
h.					
i.					
j.					
k.					
l.					
m.					
n.					
o.					
p.					
2. Total Adjustments			577.00		
3. Taxable Income Per Return or as Previously Adjusted			0.00		
4. Corrected Taxable Income			577.00		
Tax Method			TAX TABLE		
Filing Status			Married Separate		
5. Tax			59.00		
6. Additional Taxes / Alternative Minimum Tax					
7. Corrected Tax Liability			59.00		
8. Less a.					
Credits b.					
c.					
d.					
9. Balance (Line 7 less Lines 8a through 8d)			59.00		
10. Plus a. Self Employment Tax			1,448.00		
Other b.					
Taxes c.					
d.					
11. Total Corrected Tax Liability (Line 9 plus Lines 10a through 10d)			1,507.00		
12. Total Tax Shown on Return or as Previously Adjusted			0.00		
13. Adjustments to: a.					
b.					
c.					
14. Deficiency-Increase in Tax or (Overassessment-Decrease in Tax) (Line 11 less Line 12 adjusted by Lines 13a through 13c)			1,507.00		
15. Adjustments to Prepayment Credits - Increase (Decrease)					
16. Balance Due or (Overpayment) - (Line 14 adjusted by Line 15) (Excluding interest and penalties)			1,507.00		

The Internal Revenue Service has agreements with state tax agencies under which information about federal tax, including increases or decreases, is exchanged with the states. If this change affects the amount of your state income tax, you should amend your state return by filing the necessary forms

You may be subject to backup withholding if you underreport your interest, dividend, or patronage dividend income you earned and do not pay the required tax. The IRS may order backup withholding (withholding of a percentage of your dividend and/or interest income) if the tax remains unpaid after it has been assessed and four notices have been issued to you over a 120-day period.

Form 4549 (Rev. May 2008)	Department of the Treasury - Internal Revenue Service Income Tax Examination Changes		Page 2 of 2
Name of Taxpayer JOHN E VIDUREK		Taxpayer Identification Number 100-44-3011	Return Form No: 1040
17. Penalties/ Code Sections	Period End 12/31/2008	Period End	Period End
a. Delq-IRC 6651(a)(2)	376.75		
b. Delq-IRC 6651(a)(1)	339.08		
c.			
d.			
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
18. Total Penalties	715.83		
Underpayment attributable to negligence: (1981-1987) A tax addition of 50 percent of the interest due on the underpayment will accrue until it is paid or assessed.			
Underpayment attributable to fraud: (1981-1987) A tax addition of 50 percent of the interest due on the underpayment will accrue until it is paid or assessed.			
Underpayment attributable to Tax Motivated Transactions (TMT). The interest will accrue and be assessed at 120% of the under-payment rate in accordance with IRC §6621(c)	0.00		
19. Summary of Taxes, Penalties and Interest:			
a. Balance due or (Overpayment) Taxes - (Line 16, Page 1)	1,507.00		
b. Penalties (Line 18) computed to 08/25/2014	715.83		
c. Interest (IRC§ 6601) - computed to 09/24/2014	376.32		
d. TMT Interest - computed to 09/24/2014 (on TMT underpayment)	0.00		
e. Amount due or (refund) - (sum of Lines a, b, c and d)	2,599.15		

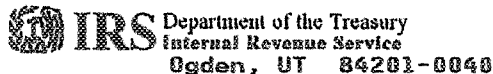
Other Information:

Examiner's Signature: Tax Examiner - MS 4388	Employee ID: 1000099691	Office: Ogden Service Center	Date: 08/25/2014
Consent to Assessment and Collection - I do not wish to exercise my appeal rights with the Internal Revenue Service or to contest in the United States Tax Court the findings in this report. Therefore, I give my consent to the immediate assessment and collection of any increase in tax and penalties, and accept any decrease in tax and penalties shown above, plus additional interest as provided by law. It is understood that this report is subject to acceptance by the Area Director, Area Manager, Specialty Tax Program Chief or Director of Field Operations.			
PLEASE NOTE: If a joint return was filed, BOTH taxpayers must sign			
Signature of Taxpayer	Date:	Signature of Taxpayer	Date:
By:		Title:	Date:

Catalog Number 23105A

www.irs.gov

Form 4549 (Rev. 5-2008)



Letter Number: 3219(SC/CG)
Letter Date: October 27, 2014

Taxpayer Identification Number:
100-44-3011

71617617928534688834

Tax Form: 1040

Tax Year Ended and Deficiency

DECEMBER 31, 2008 \$1,507.00

Contact Person:

MR. CARVER1000099691

Contact Telephone Number:

(866) 897-0161

(TOLL FREE NUMBER)

Hours to Call:

7:00 AM - 7:00 PM MST M-F

Last Date to Petition Tax Court:

January 26, 2015

Penalties/Additions to Tax

IRC Section 6651(a)(1)	339.08
IRC Section 6651(a)(2)	376.75

JOHN E VIDUREK
1 SOUTH DRIVE
HYDE PARK, NY 12538

000322

Dear Taxpayer:

We have determined that there is a deficiency (increase) in your income tax as shown above. This letter is your NOTICE OF DEFICIENCY, as required by law. The enclosed statement shows how we figured the deficiency.

If you want to contest this determination in court before making any payment, you have until the Last Date to Petition Tax Court (90 days from the date of this letter or 150 days if the letter is addressed to you outside the United States) to file a petition with the United States Tax Court for a redetermination of the amount of your tax. You can get a petition form and the rules for filing a petition from the Tax Court. You should file the petition with the United States Tax Court, 400 Second Street NW, Washington D.C. 20217. Attach a copy of this letter to the petition.

The time in which you must file a petition with the court (90 days or 150 days as the case may be) is fixed by law and the Court cannot consider your case if the petition is filed late. As required by law, separate notices are sent to spouses. If this letter is addressed to both a husband and wife, and both want to petition the Tax Court, both must sign the petition or each must file a separate, signed petition.

The Tax Court has a simplified procedure for small tax cases when the amount in dispute is \$50,000 or less for any one tax year. You can also get information about this procedure, as well as a petition form you can use, by writing to the Clerk of the United States Tax Court at 400 Second Street, NW, Washington, D.C. 20217. You should write promptly if you intend to file a petition with the Tax Court.

If you decide not to file a petition with the Tax Court, please sign and return the enclosed waiver form to us. This will permit us to assess the deficiency quickly and will limit the accumulation of interest. We've enclosed an envelope you can use. If you decide not to sign and return the waiver and you do not petition the Tax Court, the law requires us to assess and bill you for the deficiency after 90 days from the date of this letter (150 days if this letter is addressed to you outside the United States).

If you have questions about this letter, you may call the Contact Person whose name and telephone number are shown in the heading of this letter. If this number is outside your local calling area, there will be a long distance charge to you. If you prefer, you can call the Internal Revenue Service (IRS) telephone number in your local directory. An IRS employee there may be able to help you, but the office at the address shown on this letter is most familiar with your case.

When you send information we requested or if you write to us about this letter, please provide a telephone number and the best time to call you if we need more information. Please attach this letter to your correspondence to help us identify your case. Keep the copy for your records.

The person whose name and telephone number are shown in the heading of this letter can access your tax information and help get you answers. You also have the right to contact the Taxpayer Advocate. You can call 1-877-777-4778 and ask for Taxpayer Advocate Assistance. Or you can contact the Taxpayer Advocate for the IRS Office that issued this Notice of Deficiency by calling (801) 620-7168 or writing to:

OGDEN SERVICE CENTER
TAXPAYER ADVOCATE
P.O. BOX 9941, STOP 1005
OGDEN, UT 84409

Taxpayer Advocate assistance is not a substitute for established IRS procedures such as the formal appeals process. The Taxpayer Advocate is not able to reverse legally correct tax determinations, nor extend the time fixed by law that you have to file a petition in the United States Tax Court. The Taxpayer Advocate can, however, see that a tax matter that may not have been resolved through normal channels gets prompt and proper handling.

Thank you for your cooperation.

Sincerely yours,

Commissioner
By

BRENDA DIAL
SERVICE CENTER
Ogden Service Center

Enclosures:
Copy of this letter
Waiver
Envelope

EXHIBIT 4b pg 2 of 3

FORM 5564	Department of the Treasury — Internal Revenue Service	Symbols
(Rev. June 1992)	NOTICE OF DEFICIENCY - WAIVER	Ogden 4622
Name and Address of Taxpayer(s)		October 27, 2014
JOHN E VIDUREK 1 SOUTH DRIVE HYDE PARK, NY 12538		100-44-3011

Kind of Tax	<input type="checkbox"/> Copy to Authorized Representative		
INDIVIDUAL INCOME			
Tax Year Ended	DEFICIENCY		
DECEMBER 31, 2008	Increase in Tax	\$1,507.00	Penalties
	IRC Section 6651(a)(1)		339.08
	IRC Section 6651(a)(2)		376.75

100322

I consent to the immediate assessment and collection of the deficiencies (increase in tax and penalties) shown above, plus any interest. Also, I waive the requirement under section 6532(a)(1) of the Internal Revenue Code that a notice of claim disallowance be sent to me by certified mail for any overpayment shown on the attached report. I understand that the filing of this waiver is irrevocable and it will begin the 2-year period for filing suit for refund of the claims disallowed as if the notice of disallowance had been sent by certified or registered mail.

Signature			Date
			Date
	By	Title	Date

Note: If you consent to the assessment of the deficiencies shown in this waiver, please sign and return this form to limit the interest charge and expedite our bill to you. Please do not sign and return any prior notices you may have received. Your consent signature is required on this waiver, even if fully paid.

Your consent will not prevent you from filing a claim for refund (after you have paid the tax) if you later believe you are so entitled; nor prevent us from later determining, if necessary, that you owe additional tax; nor extend the time provided by law for such action.

If you later file a claim and the Service disallows it, you may file suit for refund in a District Court or in the United States Claims Court, but you may not file a petition with the United States Tax Court.

Who Must Sign: If you filed jointly, both you and your spouse must sign. Your attorney or agent may sign this waiver provided that action is specifically authorized by a power of attorney which, if not previously filed, must accompany this form.

If this waiver is signed by a person acting in a fiduciary capacity (for example, an executor, administrator, or a trustee), Form 56, Notice Concerning Fiduciary Relationship, should, unless previously filed, accompany this form.

If you agree, please sign and return this form; keep one copy for your records.

FORM 5564 (Rev. 6-92)



Department of the Treasury
Internal Revenue Service
P.O. Box 9019
Holtsville, NY 11742-9019

065982.360763.0278.005 1 AT 0.384 540



Notice	CP21A
Tax Year	2009
Notice date	September 2, 2013
Social Security number	100-44-3011
To contact us	1-800-829-8374
Your Caller ID	578085
Page 1 of 2	17H



JOHN E VIDUREK
1 SOUTH DRIVE
HYDE PARK NY 12538

065982

Changes to your 2009 Form 1040A

Amount due: \$80.64

We made the changes you requested to your 2009 Form 1040A to adjust your:

- account information
- penalty charge

As a result, you owe \$80.64.

Billing Summary

Account balance before this change	\$ 124,842.43
Decrease in tax	-81,413.00
Decrease in failure-to-file penalty	-18,317.92
Decrease in failure to pay proper estimated tax penalty	-1,949.01
Decrease in failure-to-pay penalty	-13,433.14
Decrease in interest	-9,648.72
Amount due by September 23, 2013	\$80.64

What you need to do immediately

If you agree with the changes we made

- Pay the amount due of \$80.64 by September 23, 2013 to avoid additional penalty and interest charges.

Continued on back...



JOHN E VIDUREK
1 SOUTH DRIVE
HYDE PARK NY 12538

Notice	CP21A
Notice date	September 2, 2013
Social Security number	100-44-3011



Payment

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number (100-44-3011), the tax year (2009), and the form number (1040A) on your payment and any correspondence.

Amount due by September 23, 2013

\$80.64

INTERNAL REVENUE SERVICE
CINCINNATI, OH 45999-0149



EXHIBIT 5 pg 1 of 2

100443011 BV VIDU 30 0 200912 670 00000008064



Notice	CP21A
Tax Year	2009
Notice date	September 2, 2013
Social Security number	100-44-3011
Page 2 of 2	17H

What you need to do immediately —
continued

If you agree with the changes we made — **continued**

- * If you can't pay the amount due, pay as much as you can now and make payment arrangements that allow you to pay off the rest over time. Visit www.irs.gov/Payments for more information about:
 - Installment and payment agreements—download required forms or save time and money by applying online if you qualify
 - Automatic deductions from your bank account
 - Payroll deductions
 - Credit card payments

Or, call us at 1-800-829-8374 to discuss your options.

What you need to do immediately —
continued

If you don't agree with the changes

- * Call 1-800-829-8374 to review your account. You can also contact us by mail. Fill out the Contact information section, detach, and send it to us with any correspondence or documentation.
- * If we don't hear from you, we'll assume you agree with the information in this notice.

If you've already paid your balance in full within the past 14 days or made payment arrangements, please disregard this notice.

If we don't hear from you

- * If you don't pay \$80.64 by September 23, 2013, interest will increase, and additional penalties may apply.

Additional information

- * Visit www.irs.gov/cp21a
- * For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- * Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.



JOHN E VIDUREK
1 SOUTH DRIVE
HYDE PARK NY 12538

Notice	CP21A
Notice date	September 2, 2013
Social Security number	100-44-3011



Contact information

If your address has changed, please call 1-800-829-8374 or visit www.irs.gov.

- ☐ Please check here if you've included any correspondence. Write your Social Security number (100-44-3011), the tax year (2009), and the form number (1040A) on any correspondence.

☐ a.m.
☐ p.m.

☐ a.m.
☐ p.m.

Primary phone

Best time to call

Secondary phone

Best time to call

INTERNAL REVENUE SERVICE
P.O. BOX 9019
HOLTSVILLE, NY 11742-9019



EXHIBIT 5 pg 2 of 2

100443011 BV VIRU 30 0 200912

VERIFIED NOTICE¹ AND DEMAND²

John Vidurek; 1 South Drive; Hyde Park, New York

TO: ♦ Tax Examiner MS 4388, Employee ID 1000099691, Anonymous
♦ Brenda Dial, Assumed robo signer
♦ John Koskinen, IRS Commissioner, under oath of office
Ogden Service Center; Taxpayer Advocate; PO Box 9941, Stop 1005; Ogden, Utah 84409

As your agency is aware from earlier correspondences I am one of the People³ of New York domiciled at 1 South Drive, Hyde Park, New York. Let this Notice and demand serve as a Constructive Notice⁴ and be advised that robo-signing and creating accusatory documents anonymously is perjury therefore upon all future correspondence it is demanded that anyone claiming to act under authority or supposed contract making assumptions, claims, accusations and serving notices or any other actions of legal consequences identify themselves with their legal name,⁵ wet ink signature and their authority or contract by which they act, anything less is fraud. *"Silence can only be equated with fraud where there is a legal or moral duty to speak, or where an inquiry left unanswered would be intentionally misleading"*⁶

On or about October 27, 2014 I received a NOTICE OF DEFICIENCY⁷ letter (see Exhibit 4b, attached) via certified mail from IRS Commissioner John Koskinen and Brenda Dial with an attached assessment by Tax Examiner MS 4388, Employee ID 1000099691, Anonymous dated August 25, 2014, (see Exhibit 4

¹ NOTICE "In another sense, 'notice' means information, an advice, or written warning, in more or less formal shape, intended to apprise a person of some proceeding in which his interests are involved, or informing him of some fact which it is his right to know and the duty of the notifying party to communicate." Black's Law Dictionary, 4th Ed., p. 1210.

² DEMAND a peremptory claim to thing of right, differing from claim, in that it presupposes that there is no defense or doubt upon question of right, Golden v. Golden, 155 Oki. 10, 8 P.2d 42, 45; Anderson v. Commercial Credit Co., 110 Mont. 333, 101 P.2d 367, 369; National Life & Accident Ins. Co. v. Dove, 141 Tex. 464, 174 S.W.2d 245, 247.

³ PEOPLE are supreme, not the state. [Waring vs. the Mayor of Savannah, 60 Georgia 93]; The state cannot diminish rights of the people. [Hertado v. California, 100 US 516]; Preamble to the US and NY Constitutions - We the people ... do ordain and establish this Constitution...; ...at the Revolution, the sovereignty devolved on the people; and they are truly the sovereigns of the country, but they are sovereigns without subjects...with none to govern but themselves... [CHISHOLM v. GEORGIA (US) 2 Dall 419, 454, 1 L Ed 440, 455, 2 DALL (1793) pp471-472]; The people of this State, as the successors of its former sovereign, are entitled to all the rights which formerly belonged to the King by his prerogative. [Lansing v. Smith, 4 Wend. 9 (N.Y.) (1829), 21 Am. Dec. 89 10C Const. Law Sec. 298; 18 C Em.Dom. Sec. 3, 228; 37 C Nav.Wat. Sec. 219; Nuls Sec. 167; 48 C Wharves Sec. 3, 7.]

⁴ "Constructive notice" is a presumption of law, making it impossible for one to deny the matter concerning which notice is given, while 'implied notice' is a presumption of fact, relating to what one can learn by reasonable inquiry, and arises from actual notice of circumstances, and not from constructive notice. [Charles v. Roxana Petroleum Corporation, C.C.A.Okl., 282 F. 983, 988]

⁵ LEGAL NAME Under common law consists of one Christian name and one surname

⁶ U.S. v. Tweel, 550 F.2d 297, 299. See also U.S. v. Prudden, 424 F.2d 1021, 1032; Carmine v. Bowen, 64 A. 932

⁷ Notice of Deficiency - If the Commissioner determines there is a deficiency of income, estate, gift or certain miscellaneous exercise taxes the law authorizes the Commissioner to send notice of such deficiency to the taxpayer by certified mail. Certain Service officials are authorized to issue these notices for the Commissioner of Internal Revenue. The notice is not an assessment of tax it is a proposed deficiency...

attached) all acting in concert three years beyond the statute of limitations as per 26 U.S. Code §6501⁸ in violation of your own code.

The Form 4549⁹ that accompanied the NOTICE OF DEFICIENCY was used to "recalculate" income tax changes and assumed proposed IRS changes to an existing tax return in 2008 which does not exist, therefore the conclusions of such an audit would be a device¹⁰ with the intent of fraud¹¹ under color of law,¹² please correct your records and notify me of said corrections immediately.

Your invitation for me to contest the determination of your NOTICE OF DEFICIENCY in tax court is denied and I have chosen this method of NOTICE AND DEMAND because under the Constitution Article III Section 2¹³ Article III courts lack jurisdiction to hear tax cases and are bound¹⁴ by the supreme law of the land to dismiss. While tax courts claim status as a court of record under Article I via 26 USC 7441, whereas the power to constitute tribunals inferior to the Supreme Court is restricted to courts of law and equity by Article III which is governed by the law of the land under Article VI. Therefore the tax court unlawfully facilitated by the Federal District Courts contrary to the will of the People thereby has the appearance of being an Article III court assuming power under 26 USC 7441¹⁵ which is contrary to the Constitution and denied by 26 USC 7806(b)¹⁶ which establishes that Title 26 USC is not to infer¹⁷, imply¹⁸

⁸ **26 U.S. Code § 6501** - Limitations on assessment and collection: Except as otherwise provided in this section, the amount of any tax imposed by this title shall be assessed within 3 years after the return was filed (whether or not such return was filed on or after the date prescribed) or, if the tax is payable by stamp, at any time after such tax became due and before the expiration of 3 years after the date on which any part of such tax was paid, and no proceeding in court without assessment for the collection of such tax shall be begun after the expiration of such period. For purposes of this chapter, the term "return" means the return required to be filed by the taxpayer (and does not include a return of any person from whom the taxpayer has received an item of income, gain, loss, deduction, or credit).

⁹ **Form 4549** Income Tax Examination Changes, used by the IRS to recalculate the taxes due based on proposed IRS changes to a tax return. It is the form the taxpayer signs to conclude an audit when there is an amount due and the taxpayer agrees to the changes.

¹⁰ **DEVICE** a plan or project; a scheme to trick or deceive; a stratagem or artifice; as in the laws relating to fraud and cheating State v. Smith, 82 Minn. 342, 85 N.W. 12.

¹¹ **Actual or intended fraud** is not an essential element of estoppel, but estoppel arises when omission to speak is an actual or constructive fraud. Kelley-Springfield Tire Co. v. Stein, 163 Misc. 393, 297 N.Y.S.2d, 26.; Estoppel is a penalty paid by perpetrator of wrong by affirmative act which, though without fraudulent intent, may result in legal fraud on another. Harris v. Prince, Tex.Civ.App., 98 S.W.2d 1022, 1026.

¹² **Color of law** the appearance or semblance, without the substance, of legal right. Misuse of power, possessed by virtue of state law and made possible only because wrongdoer is clothed with authority of state, is action taken under "color of state law." (Atkins v. Lanning, 415 F. Supp. 186, 188)

¹³ **United States Constitution Article III Section 2** The judicial power shall extend to all cases, in law and equity, arising under this Constitution, the laws of the United States,

¹⁴ **Article VI** This Constitution, and the laws of the United States which shall be made in pursuance thereof; and all treaties made, or which shall be made, under the authority of the United States, shall be the supreme law of the land; and the judges in every state shall be bound thereby, anything in the Constitution or laws of any State to the contrary notwithstanding.

¹⁵ **26 USC 7441: Status** "There is hereby established, under article I of the Constitution of the United States, a court of record to be known as the United States Tax Court. The members of the Tax Court shall be the chief judge and the judges of the Tax Court."

¹⁶ **26 USC 7806(b)** No inference, implication, or presumption of legislative construction shall be drawn or made by reason of the location or grouping of any particular section or provision or portion of this title, nor shall any table of contents, table of cross references, or similar outline, analysis, or descriptive matter relating to the contents of this title be given any legal effect. The preceding sentence also applies to the side-notes and ancillary tables contained in the various prints of this Act before its enactment into law.

¹⁷ **INFERENCE.** In the law of evidence. A truth or proposition drawn from another which is supposed or admitted to be true. A process of reasoning by which a fact or proposition sought to be established is deduced as a logical consequence from other

or presume¹⁹ to be law and therefore cannot have any legal effect because there exists no intent in law²⁰ thereby such courts cannot conclude presumption of legislative²¹ construction (law) in the grouping of any particular section or provision or portion of title 26 thereby evidently concluding tax court are not Article III courts but are such that fraudulently proceed nisi prius²² not of record²³ and I obsta principiis²⁴ for said court can provide no remedy for People.

Furthermore on April 26th 2013 I received a Notice of Federal Tax Lien for the year 2009 (see Exhibit 1 attached) in the amount of \$124,762.43 with no mention or determination for 2008. On September 18, 2013 I received a Certificate of Release of Federal Tax Lien (see Exhibit 2 attached) in the amount of \$124,762.43. Whereas it was determined by the IRS on August 7, 2013 in that I was not required to file a tax return in 2009 (see Exhibit 3, attached) and so is the case here for 2008.

Subsequently on or about September 2, 2013 a billing summary, also with no mention or determination for 2008, stated the alleged account balance before change was \$124,842.43 when in fact the alleged balance proven by Exhibits 1 and 2 was \$124,762.43 which is a difference of \$80.64 the same amount claimed by said billing summary. Furthermore the alleged \$80.64 was said to be changes to the alleged 2009 Form 1040A which does not exist and proven by Exhibit 3, please correct your records and notify me of said corrections immediately.

Finally be advised that affidavits are required in order for a case to be prima fascia. A witness must ensure that facts asserted in accusatory documents in order to bring an action in a judicial proceeding are accurate and supported by reliable evidence and statements must be based on personal

facts, or a state of facts, already proved or admitted. *Whitehouse v. Bolster*, 95 Me. 458, 50 A. 240; *Joske v. Irvine*, 91 Tex. 574, 44 S.W. 1059.

¹⁸ **IMPLICATION.** Intendment or inference, as distinguished from the actual expression of a thing in words. In a will, an estate may pass by mere implication, without any express words to direct its course. 2 Bl. Comm. 381.

¹⁹ **PRESUMPTION.** A "presumption" and an "inference" are not the same thing, a presumption being a deduction which the law requires a trier of facts to make, an inference being a deduction which the trier may or may not make, according to his own conclusions; a presumption is mandatory, an inference, permissible. *Cross v. Passumpsic*; *PRIESUMPTIO JURIS*. A legal presumption or presumption of law; that is, one in which the law assumes the existence of something until it is disproved by evidence; a conditional, inconclusive, or rebuttable presumption. *Best, Ev. § 43*; *Fiber Leather Co.*, 90 Vt. 397, 98 A. 1010, 1014; *Joyce v. Missouri & Kansas Telephone Co.*, Mo.App., 211 S.W. 900, 901.

²⁰ **INTENDMENT OF LAW.** The true meaning, the correct understanding or intention of the law; a presumption or inference made by the courts. *Co. Litt. 78*.

²¹ **LEGISLATIVE.** Making or giving laws; pertaining to the function of law-making or to the process of enactment of laws. See *Evansville v. State*, 118 Ind. 426, 21 N.E. 267, 4 L.R.A.93.

²² **NISI PRIUS COURT** "Nisi prius" is a Latin term (Black's 5th) "Prius" means "first." "Nisi" means "unless." A "nisi prius" procedure is a procedure to which a party FIRST agrees UNLESS he objects. A rule of procedure in courts is that if a party fails to object to something, then it means he agrees to it. A nisi procedure is a procedure to which a person has failed to object A "nisi prius court" is a court which will proceed unless a party objects. The agreement to proceed is obtained from the parties first.

²³ **COURTS OF RECORD and COURTS NOT OF RECORD** - The former being those whose acts and judicial proceedings are enrolled, or recorded, for a perpetual memory and testimony, and which have power to fine or imprison for contempt. Error lies to their judgments, and they generally possess a seal. Courts not of record are those of inferior dignity, which have no power to fine or imprison, and in which the proceedings are not enrolled or recorded. [3 Bl. Comm. 24; 3 Steph. Comm. 383; *The Thomas Fletcher*, C.C.Ga., 24 F. 481; *Ex parte Thistleton*, 52 Cal 225; *Erwin v. U.S.*, D.C.Ga., 37 F. 488, 2 L.R.A. 229; *Heininger v. Davis*, 96 Ohio St. 205, 117 N.E. 229, 231].

²⁴ **OBSTA PRINCIPIIS.** Lat. Withstand beginnings; resist the first approaches or encroachments. *Bradley, J.*, *Boyd v. U. S.*, 116 U.S. 635, 6 Sup.Ct. 535, 29 L.Ed. 746.

knowledge²⁵ without which there can be no subject matter jurisdiction in statutory or lawful courts; Therefore provide your Proof of Claim²⁶ and Notice Concerning Fiduciary Relationship²⁷ or cease.

All parties named above have a duty to not cause injury and to act and correct the record. Any continued action under color of law without constitutional authority will be construed as violations upon my unalienable rights by all parties involved, under the following laws: 18 USC §241 Conspiracy Against Rights; 18 USC §242 Deprivation of Rights Under Color of Law; 42 USC §1983 Civil action for Deprivation of Rights; 42 USC §1985(3) Conspiracy to Interfere with Civil Rights; 42 USC §1986 Action for Neglect to Prevent.

You are hereby advised that:

"Indeed, no more than affidavits is necessary to make the prima facie case." [United States v. Kis, 658 F.2d 526, 536 (7th Cir. 1981); Cert. Denied, 50 U.S. L. W. 2169; S. Ct. March 22, 1982]

"Allegations in affidavit in support of motion must be considered as true in absence of counter-affidavit." [Group v Finletter, 108 F. Supp. 327 Federal case of Group v Finletter, 108 F. Supp. 327]

"An Affidavit if not contested in a timely manner is considered undisputed facts as a matter of law." [Morris v National Cash Register, 44 S.W. 2d 433 Morris v National Cash Register, 44 S.W. 2d 433], "clearly states at point #4 that "uncontested allegations in affidavit must be accepted as true."

The compensation for damages and injury which is causing undue stress upon me and my family is \$25,000.00 for each of the aforementioned violation from each party involved. And should an unlawful lien be placed upon me and or my property without due process in a court of law the damages will be ten times the amount of lien.

WHEREFORE, I, John Vidurek DEMAND that you, in good faith, do your duty by correcting your files and sending me by certified mail your letter of correction within 30 days.

IF YOU DO NOT DO AS DEMANDED within the allotted time, then by tacit procurement I will determine for you the facts, your duties, and the damages you owe me.

IF YOU DO NOT PERFORM AS DEMANDED, I will take lawful action in personam and in rem to defend against you, and persons acting in concert with you, who cause or attempt to cause said injuries; to secure my substantive rights; and to redeem the damages owed to me.

²⁵ "Knowledge of facts which would naturally lead an honest and prudent person to make inquiry constitutes 'notice' of everything which such inquiry pursued in good faith would disclose." [Twitchell v. Nelson, 131 Minn. 375, 155 N.W. 621, 624; German-American Nat. Bank of Lincoln v. Martin, 277 Ill. 629, 115 N.E. 721, 729." Black's Law Dictionary, 4th Ed., p. 1210].

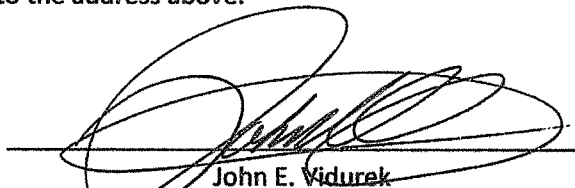
²⁶ Form 4490

²⁷ Form 56

IF YOU FAIL TO SATISFY THE DEMAND within the allotted time after having been duly served with this verified notice and demand, then by tacit procuration I, John E. Vidurek or my nominee or my assigns will determine for you the following:

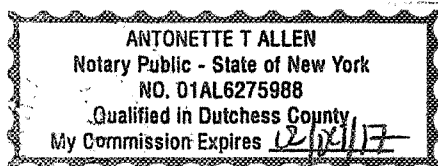
1. That the aforesaid demand is just;
2. That a court of record in New York may enforce the demand either ex parte or con parte;
3. That you and each of you concur are satisfied with the justness of the demand and the process by which the demand shall be enforced.

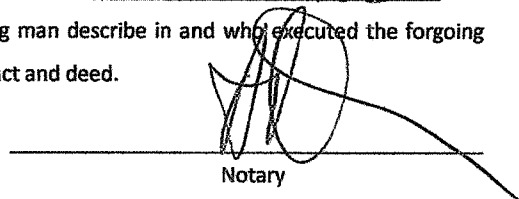
Please do not contact John E. Vidurek in person or by telephone. In order to avoid any misunderstanding, all communications shall henceforth be on the record, i.e. in writing and duly served. Please serve all communications and process directly to the address above:


John E. Vidurek

NOTARY

New York State, Dutchess County on this 8 day of November, 2014 before me John Vidurek the subscriber, personally appeared John Vidurek to me known to be the living man describe in and who executed the forgoing instrument and sworn before me that he executed the same as his free will act and deed.




Notary

My commission expires: 12/12/17
(Notary Seal)

AFFIDAVIT OF SERVICE

New York State)
) ss:
Dutchess County)

I, James A Vidurek, being duly sworn, deposes and says: I am not a party to this action and am over 18 years of age. On the 8th day of November, 2014, I served the within Verivied Notice and Demand, Exhibits 1, 2, 3, 4, 4b, 5 upon the defendants/respondents whose names and addresses is set forth below, by delivering a true copy thereof and mailing them to the respective offices, addresses listed below at the US Post Office.

Tax Examiner MS 4388,
Employee ID 1000099691, Anonymous
Ogden Service Center; Taxpayer Advocate;
PO Box 9941, Stop 1005; Ogden, Utah 84409

Brenda Dial, Assumed robo signer
Ogden Service Center; Taxpayer Advocate;
PO Box 9941, Stop 1005; Ogden, Utah 84409

John Koskinen, IRS Commissioner
Ogden Service Center; Taxpayer Advocate;
PO Box 9941, Stop 1005; Ogden, Utah 84409

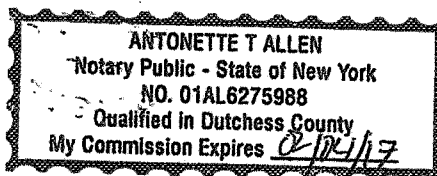
(Signature) James A Vidurek

NOTARY

New York State, Dutchess County on this 8 day of November, 2014 before me James Vidurek, the subscriber, personally appeared James A Vidurek to me known to be the living man describe in and who executed the forgoing instrument and sworn before me that he executed the same as his free will act and deed.

[Signature]
Notary

My commission expires: 02/25/17
(Notary Seal)



SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Brenda Dial, Assumed robo signer
 Employee ID 1000099691, Anonymous
 Ogden Service Center; Taxpayer Advocate;
 PO Box 9941, Stop 1005;
 Ogden, Utah 84409

2. Article Number

(Transfer from service label)

7011 1570 0000 1507 5327

PS Form 3811, February 2004

Domestic Return Receipt

102595-02-M-1540

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X

RECEIVED

☐ Agent☐ Addressee

B. Received by (Printed Name)

C. Date of Delivery

D. Is delivery address different from item 1? If YES, enter delivery address below:

☐ Yes☐ No

3. Service Type

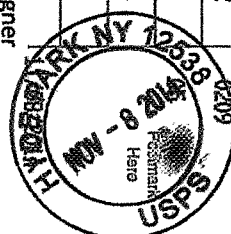
☐ Certified Mail☐ Express Mail☐ Registered☐ Return Receipt for Merchandise☐ Insured Mail☐ C.O.D.

4. Restricted Delivery? (Extra Fee)

☐ Yes

Ogden, Utah 84409
 Ogden Service Center; Taxpayer Advocate;
 PO Box 9941, Stop 1005;
 Ogden, Utah 84409

Postage	\$	\$1.12
Certified Fee	\$	\$3.30
Return Receipt Fee (Endorsement Required)	\$	\$2.70
Restricted Delivery Fee (Endorsement Required)	\$	\$0.00
Total Postage & Fees	\$	\$7.12



OGDEN UT 84409

U.S. Postal Service
CERTIFIED MAIL, RECEIPT
 (Domestic Mail Only, No Insurance Coverage Provided)
 For delivery information, visit our website at www.usps.com.

7011 1570 0000 1507 5334

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

John Koskinen, IRS Commissioner
 Ogden Service Center; Taxpayer Advocate;
 PO Box 9941, Stop 1005;
 Ogden, Utah 84409

2. Article Number

(Transfer from service label)

7011 1570 0000 1507 5334

PS Form 3811, February 2004

Domestic Return Receipt

102595-02-M-1540

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X

RECEIVED

☐ Agent☐ Addressee

B. Received by (Printed Name)

C. Date of Delivery

D. Is delivery address different from item 1? If YES, enter delivery address below:

☐ Yes☐ No

3. Service Type

☐ Certified Mail☐ Express Mail☐ Registered☐ Return Receipt for Merchandise☐ Insured Mail☐ C.O.D.

4. Restricted Delivery? (Extra Fee)

☐ Yes

Ogden, Utah 84409
 Ogden Service Center; Taxpayer Advocate;
 PO Box 9941, Stop 1005;
 Ogden, Utah 84409

Postage	\$	\$1.12
Certified Fee	\$	\$3.30
Return Receipt Fee (Endorsement Required)	\$	\$2.70
Restricted Delivery Fee (Endorsement Required)	\$	\$0.00
Total Postage & Fees	\$	\$7.12



OGDEN UT 84409

U.S. Postal Service
CERTIFIED MAIL, RECEIPT
 (Domestic Mail Only, No Insurance Coverage Provided)
 For delivery information, visit our website at www.usps.com.

7011 1570 0000 1507 5310

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Tax Examiner MS 4388,
 Employee ID 1000099691, Anonymous
 Ogden Service Center; Taxpayer Advocate;
 PO Box 9941, Stop 1005;
 Ogden, Utah 84409

2. Article Number

(Transfer from service label)

7011 1570 0000 1507 5310

PS Form 3811, February 2004

Domestic Return Receipt

102595-02-M-1540

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X

RECEIVED

☐ Agent☐ Addressee

B. Received by (Printed Name)

C. Date of Delivery

D. Is delivery address different from item 1? If YES, enter delivery address below:

☐ Yes☐ No

3. Service Type

☐ Certified Mail☐ Express Mail☐ Registered☐ Return Receipt for Merchandise☐ Insured Mail☐ C.O.D.

4. Restricted Delivery? (Extra Fee)

☐ Yes

Ogden, Utah 84409
 Ogden Service Center; Taxpayer Advocate;
 PO Box 9941, Stop 1005;
 Ogden, Utah 84409

Postage	\$	\$1.12
Certified Fee	\$	\$3.30
Return Receipt Fee (Endorsement Required)	\$	\$2.70
Restricted Delivery Fee (Endorsement Required)	\$	\$0.00
Total Postage & Fees	\$	\$7.12



OGDEN UT 84409

U.S. Postal Service
CERTIFIED MAIL, RECEIPT
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 For delivery information, visit our website at www.usps.com.



YOUR VOICE AT THE IRS



THE OFFICE OF THE TAXPAYER ADVOCATE OPERATES INDEPENDENTLY OF ANY OTHER IRS OFFICE AND REPORTS DIRECTLY TO CONGRESS THROUGH THE NATIONAL TAXPAYER ADVOCATE.

Date: November 14, 2014

John E Vidurek
1 South Drive
Hyde Park, NY 12538

Re: Verified Notice and Demand

Dear Mr. and Mrs. Taxpayer:

We have determined that the arguments you raised appear to be frivolous and have no basis in law. It is the policy of the Taxpayer Advocate Service not to respond on a point-by-point basis to questions such as those raised in your correspondence. The claims presented in your correspondence also do not relieve you from your legal responsibilities to file federal tax returns and pay taxes. We urge you to honor those legal duties.

I have forwarded your inquiry to the Examination Division at the Ogden Campus. You may contact them at telephone number 1-866-883-0235. This is a toll-free number.

Sincerely,

A handwritten signature in black ink, appearing to read "J Melendez".

J Melendez
Intake Advocate
ID Number 0708622

Exhibit 6b

Taxpayer Advocate Service
PO Box 1640
Ogden, UT 84402-1640
Toll-Free: 877-777-4778
www.irs.gov/advocate



Department of Treasury
Internal Revenue Service
ACS Support
P.O. Box 8208
Philadelphia, PA 19101-8208

Notice	LT16
Notice Date	February 10, 2015
Taxpayer ID number	XXX-XX-3011
Case reference number	0892931786
To contact us	1-800-829-3903

Page 1 of 2

005145.531012.366885.17047 1 MB 0.435 540



JOHN E VIDUREK
1 SOUTH DRIVE
HYDE PARK NY 12538

005145

Your account has been assigned for enforcement action

Please call us about your unfiled tax return(s)

We are trying to get your tax return(s) for the year(s) shown in the Summary of missing tax returns section.

We have assigned your account for enforcement action. Enforcement action may include seizing your wages or property.

It is important that we hear from you within 10 days.

What you need to do

- File any missing tax returns and submit payment for any tax due. If you are unable to file your missing return(s) immediately, please call us at 1-800-829-3903. If you are able to file but not able to pay the tax shown on the return(s), file the missing return(s) and then call us at 1-800-829-3903 to discuss payment options.

Next Steps

If you are unable to resolve your tax issue now, call us at 1-800-829-3903. If you don't respond, we will take steps to collect all amounts due, including applicable penalties and interest.

Continued on back...



JOHN E VIDUREK
1 SOUTH DRIVE
HYDE PARK NY 12538

Notice	LT16
Notice date	February 10, 2015
Taxpayer ID number	XXX-XX-3011
Case reference number	0892931786



Contact information

INTERNAL REVENUE SERVICE
ACS SUPPORT
P.O. BOX 8208
PHILADELPHIA, PA 19101-8208



If your address has changed, please call 1-800-829-0922 or visit www.irs.gov.
☐ Please check here if you've included any correspondence. Write your Taxpayer ID number (XXX-XX-3011) and the tax period(s) on any correspondence.

<input type="checkbox"/> a.m.	<input type="checkbox"/> a.m.
<input type="checkbox"/> p.m.	<input type="checkbox"/> p.m.

Primary phone	Best time to call	Secondary phone	Best time to call
---------------	-------------------	-----------------	-------------------

XXXXX3011 00 VIDU 30 0 201012



Notice	LT16
Notice Date	February 10, 2015
Taxpayer ID number	XXX-XX-3011
Case reference number	0892931786

Page 2 of 2

Summary of missing tax returns

Tax period ending	Form number	Name of return
12/31/2010	1040	US INDIVIDUAL INCOME TAX RETURN
12/31/2011	1040	US INDIVIDUAL INCOME TAX RETURN
12/31/2012	1040	US INDIVIDUAL INCOME TAX RETURN

Additional information

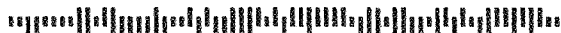
- Visit www.irs.gov/lt16
- For tax forms, instructions and publications, visit www.irs.gov or call 1-800-TAX FORM (1-800-829-3676).
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.



Department of the Treasury
Internal Revenue Service
Austin, TX 73301-0023

140670.530592.364452.16983 1 AV 0.381 858



JOHN E VIDUREK
1 SOUTH DRIVE
HYDE PARK NY 12538

140670

Notice	CP59
Tax Year	2010
Notice date	February 16, 2015
Social Security number	XXX-XX-3011
To contact us	1-800-829-8374
Your Caller ID	231129
Select code	0
Page 1 of 4	18H

Message about your 2010 Form 1040

You didn't file a Form 1040 tax return

Our records show that you haven't filed your tax return for the tax year ending on December 31, 2010.

What you need to do immediately

If you are required to file a tax return for 2010, please do so immediately.

- Complete and sign all required tax forms, include a payment for any taxes due, and mail us your return using the envelope provided.
- If you can't pay the amount due, pay as much as you can now and make payment arrangements that allow you to pay off the rest over time. Visit www.irs.gov/Payments for more information about:
 - Installment and payment agreements—download required forms or save time and money by applying online if you qualify
 - Automatic payment deductions from your bank account
 - Payroll deductions
 - Credit card payments

Or, call us at 1-800-829-8374 to discuss your options.

- If you are owed a refund, you must file a return by April 15, 2014, or 2 years from the date the tax was paid, whichever is later.

Or if you don't think you had to file a tax return for 2010

Complete the Response form on Page 3 to indicate whether any of the circumstances below apply to you. Send us the form in the enclosed envelope.

Indicate whether:

- You already filed a tax return for 2010 (if so, send us a signed and dated copy of the return along with your Response form).
- You don't think you are required to file for one of the reasons listed on Page 3.

Continued on back...

Notice	CP59
Tax Year	2012
Notice date	February 16, 2015
Social Security number	XXX-XX-3011
Page 2 of 4	18H

If we don't hear from you

- If you don't file a tax return, or dispute this notice if you feel you've received it in error, you may owe penalty and interest charges on the amount of tax due.
- We may determine your tax for you.

Next Steps

We will contact you again if:

- We need additional information or clarification about your tax return.
- We determine that you do need to file a tax return for 2012.

Additional information

- Visit www.irs.gov/cp59
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- If you are outside the country and need assistance, please call 01-267-941-1000 (not a toll free number), or visit www.irs.gov.
- You may qualify for assistance from a professional tax assistant at a Low Income Taxpayer Clinic that provides help at little or no charge. For additional information, download the Low Income Taxpayer Clinic List (Publication 4134) from www.irs.gov or call 1-800-829-3676 to request a copy.
- If you had a mortgage interest debt reduced or discharged due to restructuring or foreclosure, you may qualify for tax relief under the Mortgage Forgiveness Debt Relief Act. For additional information, download Publication 4681, Canceled Debts, Foreclosures, Repossessions, and Abandonments, from www.irs.gov or call 1-800-829-3676.
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.



Department of the Treasury
Internal Revenue Service
Austin, TX 73301-0023

Notice	CP59
Tax Year	2010
Notice date	February 16, 2015
Social Security number	XXX-XX-3011
Select code	0
Page 3 of 4	18H



INTERNAL REVENUE SERVICE
AUSTIN, TX 73301-0023



140670

Fold Here

Response form

Complete both sides of this form and send it to us in the enclosed envelope. Be sure our address shows through the window.

Provide your contact information

If your address has changed, please make the changes below.

JOHN E VIDUREK
1 SOUTH DRIVE
HYDE PARK NY 12538

Primary phone	Best time to call	Secondary phone	Best time to call
	<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.		<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.

1. Indicate whether any of the following circumstances apply to you

If you already filed a tax return

☐ I already filed my tax return for 2010, and I am enclosing a signed and dated copy of the return as verification.

Name(s) shown on return

Form(s) filed

Tax return year(s)

Tax return date(s)

If the person addressed on this notice is deceased

Date of death

☐ I already filed a Form 1041, Income Tax Return for Estates and Trusts, instead of a Form 1040.

Name shown on tax return

Employer identification number (EIN) listed on Form 1041

Tax return year(s)

Continued on back...

Notice	CP59
Tax Year	2012
Notice date	February 16, 2015
Social Security number	XXX-XX-3011
Page 4 of 4	18H

Indicate whether any of the following circumstances apply to you — **continued**

If you don't think you have to file a tax return for 2012

Explain why you don't think you are required to file a tax return for 2012.
Note: The answers to these questions apply to the 2012 tax year only.

My filing status was:

- ☐ Head of Household

 ☐ Single
☐ Married filing jointly

 ☐ Qualified widow(er) with dependent child
☐ Married filing separately

The following applied to me:

- ☐ I was 65 or older

 ☐ I am not a U.S. citizen or permanent resident
☐ I am blind

 ☐ My work was performed in another country
☐ My spouse was 65 or older

 ☐ I could be claimed as a dependent on
☐ My spouse is blind

 someone else's tax return

My total income

Reason for not filing

If you have a refund from a prior year that you applied to your 2012 taxes or made estimated tax payments for 2012 taxes

☐ I want to apply the credit to another tax return:
 Note: You must file a return for 2012 to apply the prior year credit.

Tax form number Tax period ending SSN

Or:

☐ I want to receive the credit as a refund check.
 Note: You must file a tax return to be eligible for a refund even though you might not be required to file.

2. Please sign and mail to us

Under penalties of perjury, to the best of my knowledge and belief, I declare that all the information I provided on this form, as well as all of the information in my attached income tax return and accompanying schedules and statements, is true, correct and complete.

Signature

Date

FILE ON DEMAND

COMES NOW John Vidurek, one of the People of New York to Demand that the clerk perform only a ministerial function, that the clerk not perform any tribunal functions, and that the clerk file the attached. Any clerk who fails to obey the law shall be prosecuted to the fullest extent of the law. Any attorney or judge advising or intimidating clerks to violate the law will also be prosecuted to the fullest extent of the law. Clerks, attorneys, judges and other officers of the court are expected to know the law. 18 USC § 2076 – Clerk is to file.

MANDATORY NOTICE OF CLAIMANT'S RIGHT TO COURT WITHOUT "FEES" As found in: New York ex rel. Bank of Commerce v. Commissioner of Taxes for City and County of New York, 2 Black 620 (1863) Please take mandatory notice (Federal Rules of Evidence 201(d)) that Plaintiff has a lawful right to proceed without cost, based upon the following law: The U.S. Supreme Court has ruled that a natural individual entitled to relief is entitled to free access to its judicial tribunals and public offices in every State in the Union (2 Black 620, see also Crandall v. Nevada, 6 Wall 35). Plaintiff should not be charged fees, or costs for the lawful and constitutional right to petition this court in this matter in which he is entitled to relief, as it appears that the filing fee rule was originally implemented for fictions and subjects of the State and should not be applied to the Plaintiff who is a natural individual and entitled to relief (Hale v. Henkel)(201 U.S. 43)

AMERICAN JURISPRUDENCE CONSTITUTIONAL LAW - §326 FREE JUSTICE AND OPEN COURTS; Remedy for All Injuries.- In most of the state Constitutions there are provisions, varying slightly in terms, which stipulate that justice shall be administered to all without delay or denial, without sale or prejudice, and that the courts shall always be open to all alike. These provisions are based largely upon the Magna Charta, chap. 40, which provides; "We will sell to no man. We will not deny to any man either justice or right." The chief purpose of the Magna Charta provision was to prohibit the King from selling justice by imposing fees on litigants through his courts and to deal a death blow to the attendant venal and disgraceful practices of a corrupt judiciary in demanding oppressive gratuities for giving or withholding decisions in pending causes. It has been appropriately said that in a free government the doors of litigation are already wide open and must constantly remain so. The extent of the constitutional provision has been regarded as broader than the original confines of Magna Charta, and such constitutional provision has been held to prohibit the selling of justice not merely by magistrates but by the State itself.

A constitutional provision that right and justice shall be administered according to such guaranties is mandatory upon the departments of government. Hence, it requires that a cause shall not be heard before a prejudicial court. The word "prejudice" however, in the constitutional provision that justice shall be administered without prejudice, cannot be said to apply to contempt's committed by a litigant after he has accepted the forum. These guarantees cannot be destroyed, denied, abridged or impaired by legislative enactments.

18 USC §1512 (b) Whoever knowingly uses intimidation, threatens, or corruptly persuades another person, or attempts to do so, or engages in misleading conduct toward another person, with intent to - (1) influence, delay, or prevent the testimony of any person in an official proceeding; (2) cause or induce any person to -- (A) withhold testimony, or withhold a record, document, or other object, from an official proceeding; (B) alter, destroy, mutilate, or conceal an object with intent to impair the object's integrity or availability for use in an official proceeding; ... shall be fined under this title or imprisoned not more than 20 years, or both. (3) ... (c) Whoever corruptly--(1) alters, destroys, mutilates, or conceals a record, document, or other object, or attempts to do so, with the intent to impair the object's integrity or availability for use in an official proceeding; or (2) otherwise obstructs, influences, or impedes any official proceeding, or attempts to do so, shall be fined under this title or imprisoned not more than 20 years, or both.

18 USC § 2071 - Concealment, removal, or mutilation generally – (a) Whoever willfully and unlawfully conceals, removes, mutilates, obliterates, or destroys, or attempts to do so, or, with intent to do so takes and carries away any record, proceeding, map, book, paper, document, or other thing, filed or deposited with any clerk or officer of any court of the United States, or in any public office, or with any judicial or public officer of the United States, shall be fined under this title or imprisoned not more than three years, or both. (b) Whoever, having the custody of any such record, proceeding, map, book, document, paper, or other thing, willfully and unlawfully conceals, removes, mutilates, obliterates, falsifies, or destroys the same, shall be fined under this title or imprisoned not more than three years, or both; and shall forfeit his office and be disqualified from holding any office under the United States. As used in this subsection, the term "office" does not include the office held by any person as a retired officer of the Armed Forces of the United States.

Mr. John Vidurek
1 South Dr
Hyde Park NY 12538

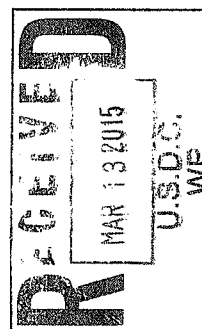
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Southern District of New York
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White Plains, NY 10601
Court Clerk



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